

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 3: Property Taxes¹

ARTICLE 4: GENERAL BOARD HEARING AND NOTICE PROCEDURES

5345. FINALITY OF BOARD ACTION; WRITTEN FINDINGS AND DECISION.

(a) The following provisions apply to all petitions filed under this chapter:

- (1) The decision of the Board upon a property tax petition is final.
- (2) The Board may not reconsider or rehear a petition.
- (3) The Board may modify a decision on a petition to correct a clerical error.

(b) If requested by the petitioner at any point before the commencement of the oral hearing or the commencement of the meeting at which the petition is scheduled for Board action, the Board will prepare and send to the petitioner a Written Findings and Decision according to the following procedure:

(1) After the Board has decided the petition, the Appeals Division will draft the Written Findings and Decision.

(2) The Chief of Board Proceedings will schedule the Written Findings and Decision for Board consideration.

(3) Once the Board adopts the Written Findings and Decision, the Chief of Board Proceedings will promptly mail a copy of the Written Findings and Decision to petitioner.

The petitioner may waive its right to its requested Written Findings and Decision any time before Board approval of the petitioner's Written Findings and Decision.

Note: Authority cited: Government Code sections 15606, 15640; Revenue and Taxation Code section 11651.

Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 1841, 11251.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

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¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).